# TENNESSEE GENERAL ASSEMBLY FISCAL REVIEW COMMITTEE



# **FISCAL NOTE**

HB 2470 - SB 2464

January 25, 2016

**SUMMARY OF BILL:** Requires the Department of Revenue to submit a report by March 1, 2017, to the Finance, Ways and Means Committees of the Senate and House of Representatives on the number of Hall Income Tax taxpayers submitting electronic tax returns or payments.

### **ESTIMATED FISCAL IMPACT:**

### **NOT SIGNIFICANT**

### Assumption:

 The required report to the Finance, Ways and Means Committees of the Senate and House of Representatives will be prepared by the Department's existing staff during regular work-hours. Any increase in state expenditures will not be significant and can be accommodated within existing resources without an increased appropriation or a reduced reversion.

# **CERTIFICATION:**

The information contained herein is true and correct to the best of my knowledge.

Krista M. Lee, Executive Director

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